



**THE COMMONWEALTH OF MASSACHUSETTS**

***Appellate Tax Board***

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**Docket No. F335030**

**GRANT E. CALLENDER  
Appellant.**

**V.**

**BOARD OF ASSESSORS OF  
THE CITY OF BOSTON  
Appellee.**

**DECISION WITH FINDINGS**

The assessors' Motion to Dismiss is allowed and the Decision is for the appellee. The appellant filed this appeal claiming to be aggrieved by the refusal of the assessors to grant the appellant a fiscal year 2018 residential exemption for property located at 19 Brookledge Street. However, the assessors had already granted a fiscal year 2018 residential exemption to the appellant for another property that the appellant owned located at 92 Waumbeck Street.

The appellant is entitled to only 1 residential exemption in a fiscal year. Moreover, he received the same tax benefit regardless of which of his properties received the residential exemption. The exemption for each fiscal year is a specific dollar amount that is granted to all qualifying properties within the city for that fiscal year. Each fiscal year's exemption amount is based on a percentage of the assessed value of all class one, residential parcels in the city and the residential exemption amount that is granted to each qualifying property does not vary depending on the individual property's assessed value. See G.L. c. 59, § 5C. The appellant's tax savings of roughly \$2,500 for his property at 92 Waumbeck Street would have been the same if the exemption had been granted to his property at 19 Brookledge.

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APPELLATE TAX BOARD

Commissioner

Clerk of the Board

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